Government of Kerala
1978

Reg. No. KL/TV/12

KERALA GAZETTE

EXTRAORDINARY

PUBLISHED BY AUTHORITY

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GOVERNMENT OF KERALA

Law (Leg. A) Department

NOTIFICATION

No. 4606. Leg. (A)2/78/Law. *Dated, Trivandrum, 1st April, 1978/ 11th Chaithra, 1900.*

The following Ordinance promulgated by the Governor on the 31st day of March, 1978, is hereby published for general information.

By order of the Governor,

K. VISWANATHAN NAIR,

Law Secretary.

PRINTED AND PUBLISHED BY THE S.G.P. AT THE GOVERNMENT PRESS, TRIVANDRUM, 1978.

33/114/MC.

ORDINANCE No. 10 OF 1978

THE KERALA GENERAL SALES TAX (AMENDMENT) ORDINANCE, 1978

Promulgated by the Governor of Kerala in the Twenty-ninth Year of the Republic of India.

AN

ORDINANCE

further to amend the Kerala General Sales Tax Act, 1963.

Preamble.—WHEREAS the Legislative Assembly of the State of Kerala is not in session and the Governor of Kerala is satisfied that circumstances exist which render it necessary for her to take immediate action;

NOW, THEREFORE, in exercise of the powers conferred by clause (1) of article 213 of the Constitution of India, the Governor of Kerala is pleased to promulgate the following Ordinance:—

1. *Short title and commencement.*—(1) This Ordinance may be called the Kerala General Sales Tax (Amendment) Ordinance, 1978.

(2) It shall come into force at once.

2. *Act* 15 *of* 1963 *to be temporarily amended.*—During the period of operation of this Ordinance, the Kerala General Sales Tax Act, 1963 (15 of 1963) (hereinafter referred to as the principal Act), shall have effect subject to the amendments specified in sections 3 to 24.

3. *Amendment of section* 2.—In section 2 of the principal Act,—

(1) in clause (viii),—

(i) sub-clause (a) shall be omitted;

(ii) for sub-clause (e), the following sub-clause shall be substituted, namely:—

"(e) a person who, whether in the course of business or not, sells—

(i) goods produced by him by manufacture, agriculture, horticulture or otherwise; or

(ii) trees which grow spontaneously and which are agreed to be severed before sale or under the contract of sale.";

(2) after clause (xvi), the following clause shall be inserted, namely:—

"(xvi-a) "person" includes—

(i) an individual;

(ii) a joint family;

(iii) a company;

(iv) a firm;

(v) an association of persons or a body of individuals, whether incorporated or not;

(vi) the Central Government or the Government of Kerala or the Government of any other State or Union Territory in India;

(vii) a local authority;

(viii) every artificial juridical person not falling under any of the preceding sub-clauses;";

(3) in clause (xxi), after *Explanation (1A)*, the following *Explanation* shall be inserted, namely:—

"*Explanation (1B)*.—A transfer of property in trees which grow spontaneously and which are agreed to be severed before sale or under the contract of sale by the person entitled to make such transfer, whether in the course of trade or business or otherwise, for cash or for deferred payment or other valuable consideration, shall be deemed to be a sale for the purposes of this Act.";

(4) to clause (xxvi), the following *Explanation* shall be added, namely:—

"*Explanation.*—Notwithstanding anything contained in any other provision of this Act, in the case of goods which are taxable at the point of last purchase in the State by a dealer liable to tax under section 5, and which are held as closing stock on the last day of any financial year, the amount for which such goods were purchased by the dealer shall be deemed also to be a part of his total turnover for the subsequent year or each of the subsequent years until such goods are either sold by him in the State or such purchase acquires the character of last purchase in the State in the hands of such dealer, and in case such purchase acquires the character of last purchase in the State in the hands of such dealer, the turnover in respect of such purchase shall be liable to tax in the year in which the purchase acquires the character of last purchase;".

4. *Amendment of section* 3.—In section 3 of the principal Act, after sub-section (3), the following sub-sections shall be inserted, namely:—

"(4) The Board of Revenue or the Deputy Commissioner may, by order in writing,—

(a) transfer any case or cases relating to any assessee or class of assessees pending before an assessing authority to another assessing authority having jurisdiction to deal with such case or cases; or

(b) specify one of the assessing authorities having jurisdiction over an area, which shall deal with any case or cases relating to any assessee or class of assessees.

(5) Where any case is transferred to an assessing authority under clause (a) of sub-section (4), such assessing authority may deal with the case either *de novo* or from the stage at which it was transferred.".

5. *Amendment of section* 5.—In section 5 of the principal Act,—

(a) in sub-section (2), for the words "two thousand five hundred rupees" the words "ten thousand rupees" shall be substituted;

(b) in sub-section (3), the following *Explanation* shall be inserted at the end, namely:—

"*Explanation.*—For the purposes of this sub-section, "component part" means an article which forms an identifiable constituent of any finished product, which along with others goes to make up the finished product and which is identifiable visually and is separable by a mechanical process and not by a chemical process, provided the identity of such article is not lost by separation.";

(c) in sub-section (4), for the words "at the rate of four per cent of his taxable turnover in respect of the goods other than those specified in the First or Second Schedule", the words "on his taxable turnover in respect of such goods" shall be substituted.

6. *Amendment of section* 5*A*.—In section 5A of the principal Act, in the proviso to sub-section (2), for the words "two thousand five hundred rupees" the words "ten thousand rupees" shall be substituted.

7. *Amendment of section* 13.—In sub-section (2) of section 13 of the principal Act, for the words "two thousand five hundred rupees", the words "ten thousand rupees" shall be substituted.

8. *Amendment of section* 14.—In section 14 of the principal Act,—

(a) after sub-section (2), the following sub-section shall be inserted, namely:—

"(2A) Where it appears necessary to the prescribed authority so to do for the proper realisation of the tax payable under this Act, it may, by an order in writing and for reasons to be recorded therein, impose as a condition for the issue of the registration certificate a requirement that the dealer shall furnish in the prescribed manner and within such time as may be specified in the order such security as may be so specified.";

(b) in sub-section (4), for the words "security for the proper payment of tax", the words, brackets, figure and letter "security, or if the dealer has

already furnished any security in pursuance of an order under sub-section (2A), additional security, for the proper payment of tax" shall be substituted.

9. *Amendment of section* 17.—In section 17 of the principal Act, for sub-sections (4), (5) and (6), the following sub-sections shall be substituted, namely:—

"(4) Notwithstanding anything to the contrary contained in sub-section (3), the assessing authority shall accept the return for any two years out of the three consecutive years beginning with the year 1976-77 submitted by any dealer whose total turnover as assessed under this Act according to the latest completed assessment and the total turnover specified in the return submitted by the assessee for the year for which the assessment is to be made accepting the return, does not exceed one lakh rupees and assess the dealer on the basis of such return:

Provided that the provisions of this sub-section shall not apply if the tax due as specified in the return is less than the tax assessed according to the latest completed assessment by more than—

(a) 25 per cent, if the tax so assessed is not more than two hundred rupees;

(b) 20 per cent, if the tax so assessed is more than two hundred rupees, but less than five hundred rupees;

(c) 10 per cent, if the tax so assessed is not less than five hundred rupees:

Provided further that the provisions of this sub-section shall not apply in the case of a dealer who has been punished or on whom a penalty has been imposed for evasion of tax for the year for which the return has been submitted.

(5) It shall be competent for the Board of Revenue to fix the two years for which the returns shall be accepted for the purposes of sub-section (4), in respect of any dealer or class or group of dealers.

(6) If in respect of any year out of the three years mentioned in sub-section (4), the dealer is assessed in accordance with the provisions of sub-section (3), then for the next two years the assessing authority shall accept the return submitted by him and assess him on the basis of such return unless the total turnover as assessed under this Act for the said year or the total turnover specified in the return submitted by the dealer for the year for which assessment is to be made is above one lakh rupees.

(7) The provisions contained in the provisos to sub-section (4) shall, so far as may be, apply in respect of any assessment under sub-section (6).

(8) The system of completing the assessment in accordance with the provisions of sub-section (3) for one year and then completing the assessment accepting the return for the next two years shall, subject to the conditions and limitations specified in this section, be continued for subsequent years.

(9) For the removal of doubts, it is hereby clarified that nothing contained in sub-sections (4), (6) and (8) shall be deemed to exclude the operation of section 19 or section 27 in the case of a dealer assessed under any of the said sub-sections.".

10. *Insertion of new section* 19A.—After section 19 of the principal Act, the following section shall be inserted, namely:—

"19A. *Assessment in cases of price variation.*—Notwithstanding anything contained in sub-section (1) of section 19,—

(a) if a dealer receives in any year any amount due to price variations, which would have been included in his turnover for any previous year if it had been received by him in that year, he shall, within thirty days from the end of the year in which such amount is received, submit a return in the prescribed form to the assessing authority and thereupon the assessing authority shall proceed to assess the tax payable on such amount;

(b) if the assessing authority is satisfied that any return submitted under clause (a) is correct and complete, it shall assess the dealer on the basis thereof;

(c) if the return submitted by a dealer under clause (a) appears to the assessing authority to be incorrect or incomplete, the assessing authority shall, after making such inquiry as it may consider necessary and after taking into account all relevant materials gathered by it, assess the dealer to the best of its judgment:

Provided that before taking action under this clause the dealer shall be given a reasonable opportunity to prove the correctness and completeness of the return;

(d) if no return is submitted by the dealer under clause (a), the assessing authority may, within four years from the expiry of the period within which such return ought to have been submitted, proceed to assess the tax payable on the amount referred to in the said clause:

Provided that before making any assessment under this clause, the assessing authority shall give the dealer an opportunity of being heard and make such other inquiry as it considers necessary.".

11. *Amendment of section* 23.—In section 23 of the principal Act, in sub-section (3), after the words "revising authority", the words "or within the time specified therefor in this Act or in any rule made thereunder" shall be inserted.

12. *Amendment of section* 25.—In section 25 of the principal Act,—

(a) in sub-section (1), for the words "require any officer of the Government or any local authority, company, firm, society or association of persons from whom money is due or may become due to the dealer, or any officer of

the Government or any local authority, company, firm, society or association of persons", the words and brackets "require any court or any officer of the Central Government or of the Government of any State or Union Territory or any other person (other than an individual) from whom money is due or may become due to the dealer or any court or any such officer or any other person (other than an individual)" shall be substituted;

(b) for sub-section (3), the following sub-section shall be substituted, namely:—

"(3) Any court, officer or other person making any payment in compliance with a notice under this section shall be deemed to have made the payment under the authority of the dealer, and the receipt by the assessing authority shall constitute a good and sufficient discharge of the liability of such court, officer or other person to the extent of the amount referred to in the receipt.";

(c) in sub-section (4), for the words "Any local authority, company, firm, society or association of persons", the words "Any court or person other than an officer of the Government" shall be substituted;

(d) for sub-sections (5) and (6) and the *Explanation* under sub-section (6), the following sub-sections and *Explanation* shall be substituted, namely:—

"(5) Where any court or person other than an officer of the Government to which or to whom a notice under this section is sent objects to it on the ground that the sum demanded or any part thereof is not due by it or him to the dealer or that such court or person does not hold any money for or on account of the dealer, then nothing contained in this section shall be deemed to require such court or person to pay the sum demanded or any part thereof to the assessing authority.

(6) Any amount which a court or person other than any officer of the Government is required to pay to the assessing authority or for which it or he is liable to the assessing authority under this section shall, if it remains unpaid, be a charge on the properties of such court or person, as the case may be, and may be recovered as if it were an arrear of public revenue due on land.

Explanation.—For the purposes of this section, the amount due to a dealer or money held for or on account of a dealer by any court, officer or other person shall be computed after taking into account such claims, if any, as may have fallen due for payment by such court, officer or other person, as the case may be, and as may be lawfully subsisting.".

13. *Amendment of section* 28.—In section 28 of the principal Act, in the proviso to sub-section (6), for the words "forty-five days", the words "sixty days" shall be substituted.

14. *Insertion of new section 33A.*—After section 33 of the principal Act, the following section shall be inserted, namely:—

"33A. *Warehousemen to submit returns.*—Every warehouseman shall, if so required by an officer not below the rank of an assessing authority, furnish such particulars as he may require in respect of the goods deposited in his warehouse by any dealer, for the purpose of verifying the correctness of the returns submitted and the accounts maintained by such dealer.".

15. *Amendment of section* 34.—In sub-section (1) of section 34 of the principal Act,—

(a) after the word and figures "section 19,", the word, figures and letter "section 19A," shall be inserted;

(b) for the words, figures and brackets "section 30 or sub-section (2) of section 47", the words and figures "or section 30" shall be substituted.

16. *Amendment of section* 35.—In section 35 of the principal Act,—

(a) in sub-section (1), for the words "the Inspecting Assistant Commissioner or any officer or authority of rank below that of an Inspecting Assistant Commissioner", the words "any officer or authority subordinate to him other than an Appellate Assistant Commissioner" shall be substituted;

(b) after sub-section (2), the following sub-section shall be inserted, namely:—

"(2A) Notwithstanding anything contained in sub-section (2), the Deputy Commissioner may pass an order under sub-section (1) on any point which has not been decided in an appeal or revision referred to in clause (b) of sub-section (2), before the expiry of a period of one year from the date of the order in such appeal or revision or before the expiry of the period of four years referred to in clause (c) of that sub-section, whichever is later.".

17. *Amendment of section* 37.—In section 37 of the principal Act,—

(a) in sub-section (1), for the words "the Deputy Commissioner, Inspecting Assistant Commissioner or any officer or authority of rank below that of an Inspecting Assistant Commissioner", the words "any officer or authority subordinate to it other than an Appellate Assistant Commissioner" shall be substituted;

(b) after sub-section (2), the following sub-section shall be inserted, namely:—

"(2A) Notwithstanding anything contained in sub-section (2), the Board of Revenue may pass an order under sub-section (1) on any point which has not been decided in an appeal or revision referred to in clause (b) of sub-section (2), before the expiry of a period of one year from the date of the order in such appeal or revision or before the expiry of a period of four years referred in clause (c) of that sub-section, whichever is later.".

18. *Omission of section* 45.—Section 45 of the principal Act shall be omitted.

19. *Amendment of section* 45A.—In section 45A of the principal Act,—

(a) in sub-section (1), for the words "an amount of fifty rupees or twice the amount of sales tax or other amount evaded or sought to be evaded,whichever is higher", the words "an amount not exceeding twice the amount of sales tax or other amount evaded or sought to be evaded where it is practicable to quantify the evasion or an amount not exceeding five thousand rupees in any other case" shall be substituted;

(b) for sub-section (3), the following sub-section shall be substituted, namely:—

"(3) The Deputy Commissioner may, on application by any person on whom a penalty is imposed under sub-section (1) within thirty days from the date of receipt by him of the order imposing such penalty, for reasons to be recorded in writing, confirm, reduce or waive such penalty or remand the case to the assessing authority or Appellate Assistant Commissioner, as the case may be, for reconsideration:

Provided that the Deputy Commissioner may admit an application made after the expiry of the said period of thirty days if he is satisfied that the applicant had sufficient cause for not making the application within the said period.";

(c) in sub section (5),—

(i) in the proviso, for the words "Provided that", the words "Provided further that" shall be substituted;

(ii) before the proviso, the following proviso shall be inserted, namely:—

"Provided that the Board of Revenue shall not admit an application made after the expiry of thirty days from the date of receipt by the applicant of the order under sub-section (1) or sub-section (3), as the case may be, unless it is satisfied that the applicant had sufficient cause for not making the application within the said period.".

20. *Amendment of section* 47.—In section 47 of the principal Act, in clause (b), for the words "one thousand rupees", the words "five thousand rupees" shall be substituted.

21. *Amendment of section* 54.—In sub-section (2) of section 54 of the principal Act, in clause (ix), for the words "Department of the Government", the words "Department of the Central Government or the Government of Kerala" shall be substituted.

22. *Insertion of new section* 59A.—After section 59 of the principal Act, the following section shall be inserted, namely:—

"59A. *Power of Government to determine rate of tax.*—If any question arises as to the rate of tax leviable under this Act on the sale or purchase of any

goods, such question shall be referred to the Government for decision, and the decision of the Government thereon shall, notwithstanding any other provision in this Act, be final.".

23. *Amendment of First Schedule.*—In the First Schedule to the principal Act,—

(i) for Serial Number 1 and the entries relating thereto and the Explanation thereunder, the following shall be substituted, namely:—

"1.	Foreign Liquor	At the point of first sale in the State by a dealer who is liable to tax under section 5	50
2.	Liquor other than foreign liquor, arrack and toddy	do.	40

Explanation 1.—"Liquor" means and includes toddy, wine, brandy, champagne, sherry, rum, gin, wisky, beer, cider, coco-brandy, arrack and all other distilled or spirituous or fermented beverages brought into or produced or manufactured in the State.

Explanation 2.—"Foreign liquor" means any liquor manufactured in any country other than India and brought to India.";

(ii) for Serial Number 5 and the entries relating thereto, the following shall be substituted, namely:—

"5.	Rubber products other than those specifically mentioned in this Schedule, but not including cycle tyres and tubes and rubber accessories of cycles	At the point of first sale in the State by a dealer who is liable to tax under section 5	10
5A.	Synthetic rubber and its products and mixture of rubber and synthetic rubber	do.	12";

(iii) in column (4) against Serial Number 6, for the figures "12", the figures "15" shall be substituted;

(iv) for Serial Numbers 7 and 8 and the entries relating thereto, the following shall be substituted, namely:—

"7.	All varieties of tractors, power tillers and bull dozers and spare parts, component parts and tyres and tubes thereof	At the point of first sale in the State by a dealer who is liable to tax under section 5	10

8.	Motor vehicles, motor vessels, motor engines, chassis of motor vehicles, trailers, motor bodies built on the chassis of motor vehicles, bodies built for motor vessels or engines, motor tyres, tubes and other spare parts and accessories of motor vehicles or motor vessels; motor cycles and cycle combinations, motor scooters, motorettes and tyres, tubes and other spare parts and accessories of motor cycles, motor scooters and motorettes.	do.	15
8A.	Rolling bearing, that is to say, ball or roller bearing (all kinds)	do.	8";

(v) for the entry in column (2) against Serial Number 9, the following shall be substituted, namely:—

"Refrigerators, water coolers and air conditioning plants and machines and component parts thereof";

(vi) in column (4) against Serial Number 18, for the figures "15", the figures "20" shall be substituted;

(vii) in the entry in column (2) against Serial Number 21, for the words "parts thereof", the words "parts and accessories thereof" shall be substituted;

(viii) in column (4) against Serial Number 25, for the figure "7", the figure "8" shall be substituted;

(ix) in column (4) against Serial Number 25A, for the figure "9", the figures "10" shall be substituted;

(x) in the entry in column (2) against Serial Number 25B, for the words "Mosaic tiles", the words "Glazed tiles, mosaic tiles" shall be substituted;

(xi) in the entries relating to Serial Number 25H,—

(1) in column (2),—

(a) in sub-item (vii), the word "and" at the end shall be omitted;

(b) sub-item (viii) shall be renumbered as sub-item (x), and before that sub-item, the following sub-items shall be inserted, namely:—

"(viii) Coffee,
(ix) Tea, and";

(2) in column(4), for the figure "9", the figures "10" shall be substituted;

(xii) after Serial Number 25H and the entries relating thereto, the following shall be inserted, namely:—

"25HH. Fruits, vegetables, roots and tubers, preserved or prepared	At the point of first sale in the State by a dealer who is liable to tax under section 5	10";

(xiii) in column (4) against Serial Number 25NN, for the figure "5", the figure "3" shall be substituted;

(xiv) in column (4) against Serial Number 25O, for the figure "5", the figure "6" shall be substituted;

(xv) after Serial Number 25O and the entries relating thereto, the following shall be inserted, namely:—

"25OO Cotton sewing thread	At the point of first sale in the State by a dealer who is liable to tax under section 5	3";

(xvi) for Serial Number 25P and the entries relating thereto, the following shall be substituted, namely:—

"25P. Non-alcoholic drinks and beverages, bottled or canned and sold under brand name	At the point of first sale in the State by a dealer who is liable to tax under section 5	10
25PP. Aerated waters, non-alcoholic drinks and beverages bottled or canned and not falling under item 25P	do.	5";

(xvii) after Serial Number 25Q and the entries relating thereto, the following shall be inserted, namely:—

"25R. Titanium Dioxide	At the point of first sale in the State by a dealer who is liable to tax under section 5	10";

(xviii) in column (4) against Serial Number 26, for the figure "9", the figure "10" shall be substituted;

(xix) for Serial Number 26A and the entries relating thereto, the following shall be substituted, namely:—

"26A.	Water supply and sanitary equipments and fittings	At the point of first sale in the State by a dealer who is liable to tax under section 5	8
26B.	P. V. C. pipes	do.	8";

(xx) in column (4) against Serial Number 31, for the figure "5", the figure "6" shall be substituted;

(xxi) in column (4) against Serial Number 32, for the figure "7", the figure "8" shall be substituted;

(xxii) after Serial Number 32 and the entries relating thereto, the following shall be inserted, namely:—

"32A.	All kinds of suit cases, brief cases and vanity bags, when sold at a price of Rs. 50 or above	At the point of first sale in the State by a dealer who is liable to tax under section 5	10";

(xxiii) for Serial Number 33 and the entries relating thereto, the following shall be substituted, namely:—

"33.	Plywood, veneer-plywood and hard-boards	At the point of first sale in the State by a dealer who is liable to tax under section 5	7
33A.	All kinds of laminated sheets and thermocol	do.	15";

(xxiv) in the entry in column (2) against Serial Number 36, the words figures and letter "other than tea mentioned in item 25H" shall be inserted at the end;

(xxv) in the entry in column (2) against Serial Number 37, the words, figures and letter "other than Coffee mentioned in item 25H" shall be inserted at the end;

(xxvi) in column (4) against Serial Number 49, for the figure "5", the figure "6" shall be substituted;

(xxvii) for Serial Numbers 54 and 55 and the entries relating thereto, the following shall be substituted, namely:—

"54.	(i) Ammonium sulphate, (ii) Ammonium sulpbate Nitrate, (iii) Urea, (iv) Ammonium Chloride, (v) Sodium Nitrate, (vi) Calcium Ammonium Nitrate, (vii) Super Phosphate Single, (viii) Super Phosphate Triple, (ix) Kotka Phosphate, (x) Dicalcium Phosphate, (xi) Pottassium Chloride (Muriate of Potash), (xii) Sulphate of Potash, (xiii) Mono Ammonium Phosphate, (xiv) Di Ammonium Phosphate, (xv) Ammonium Phosphate Sulphate of any description, (xvi) Nitro phosphate of any description, (xvii) N. P. K. Complex of various grades, (xviii) Bone meal, (xix) Urea Ammonium Phosphate, (xx) Fused Calcium Magnesium Phosphate, (xxi) Rock Phosphate, (xxii) Any mixture of two or more of the articles mentioned in sub-items (i) to (xxi) above with or without the addition of other articles (on the turnover relating to components thereof which have not already suffered tax), and (xxiii) Any other chemical fertilisers	At the point of first sale in the State by a dealer who is liable to tax under section 5	2
55.	Pesticides and plant protection chemicals	do.	4";

(xxviii) for Serial Number 58 and the entries relating thereto, the following shall be substituted, namely:—

"58.	(i) Black Pepper, (ii) White Pepper, (iii) Green Pepper and (iv) Garbled Pepper	At the point of last purchase in the State by a dealer who is liable to tax under section 5	6";

(xxix) for Serial Numbers 65A and 66, and the entries relating thereto, the following shall be substituted, namely:—

"65A.	(i) Prawns, lobsters, frogs, frog-legs, cuttle fish and crab not falling under (ii) below or item 25H (x)	At the point of last purchase in the State by a dealer who is liable to tax under section 5	5
	(ii) Prawns, lobsters, frog, frog-legs, cuttle fish and crab canned or tinned or frozen or otherwise processed not falling under item 25H (x)	do.	5
66.	Cashewnut with shell	do.	5
66A.	Cashewnut kernel	At the point of first sale in the State by a dealer who is liable to tax under section 5	5".

24. *Amendment of Third Schedule.*—In the Third Schedule to the principal Act,—

(i) Serial Number 8 and the entry relating thereto shall be omitted.

(ii) before Serial Number 12 and the entry relating thereto, the following shall be inserted, namely:—

"11A. Arrack.".

25. *Validation.*—Notwithstanding anything contained in the principal Act or in any other law for the time being in force, or in any judgment, decree or order of any court or other authority, any order purported to have been passed or any other action purported to have taken, by a Deputy Commissioner in revision against the orders of any Assistant Commissioner of Salestax who has been invested with the powers of an assessing authority, in the purported exercise of the powers conferred by section 35 of the principal Act shall be, and shall be deemed always to have been, valid and in accordance with law as if such order was passed or such other action was taken in exercise of the powers conferred by section 35 of the principal Act as amended by this Ordinance.

JOTHI VENCATACHELLUM,

GOVERNOR

Government of Kerala
1978

Reg. No. KL/TV/12

KERALA GAZETTE

EXTRAORDINARY

PUBLISHED BY AUTHORITY

Vol. XXIII] Trivandrum, Saturday. 1st April 1978 / 11th Chaithra 1900 [No. 229

GOVERNMENT OF KERALA

Labour and Housing (E) Department

NOTIFICATION

No.32/E1/78/L&H *Dated, Trivandrum, 27th March, 1978.*

S. R. O. No. 274/78.—In exercise of the powers conferred by section 27 of the Minimum Wages Act, 1948 (Central Act XI of 1948), the Government of Kerala hereby make the following amendment to part I of the Schedule to the Minimum Wages Act, 1948 in its application to the State after having given three months notice as required by the said section namely:—

AMENDMENT

In part I of the Schedule to the Minimum Wages Act, 1948 (Central Act XI of 1948), after item 37 the following item shall be added as item 38 namely:—

"38—Employment in Handling and care of elephants".

By order of the Governor,

J. S. BADHAN,
Secretary.

33/1143/MC

Explanatory Note

(This does not form part of the notification but is intended to indicate its general purport).

It is considered necessary that Minimum Wages for the workers employed in the employment in handling and care of elephants have to be fixed. For this purpose this employment has to be brought under part I of the schedule to the Minimum Wages Act, 1948.

This notification is intended to achieve the above object.

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Vol. XXIII] Trivandrum, Saturday, 1st April 1978 / 11th Chaithra 1900 [No. 230

GOVERNMENT OF KERALA

Taxes (B) Department

NOTIFICATION

G.O. Ms. No. 42/78/TD. *Dated, Trivandrum, 1st April, 1978.*

S. R. O. No. 275/78.—In exercise of the powers conferred by sub-section (3) of section 10 of the Kerala General Sales Tax Act, 1963 (15 of 1963), the Government of Kerala hereby cancel their Notifications I and II issued in G. O. Ms. No. 42/73/TD dated the 28th March, 1973, and published as S. R. O. Nos. 215/73 and 216/73 respectively in the Kerala Gazette Extraordinary No. 294 dated the 31st March, 1973.

By order of the Governor,

J. S. Jesudhasan,
Special Secretary to Government.

33/1147/MC.

Explanatory Note

(This is not a part of the notification but is intended to indicate the general purport).

In the Notification I issued in G. O. Ms. 42/73/TD. dated 28th March 1973 (S.R.O. 215/73) the Government exempted the sale of arrack from salestax. By the Kerala General Sales Tax (Amendment) Ordinance 1978 (10 of 1978) arrack has been mentioned as entry 11A in the Third Schedule to the Kerala General Sales Tax Act, 1963 to exempt it statutorily from salestax. It is therefore considered necessary to cancel S. R. O. No. 215/73. Similarly in the Notification II (S.R.O. No. 216/73) the Government reduced the rate of salestax on Indian made foreign liquor from 50 per cent to 18 per cent. Provision has since been made in the Kerala General Sales Tax (Amendment) Ordinance, 1978 to levy 40 per cent salestax on liquor other than foreign liquor, arrack and toddy. The notification issued as S.R.O. 216/73 has therefore to be cancelled.

The Notification is intended to achieve the above objects.

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GOVERNMENT OF KERALA

Health (G) Department

NOTIFICATIONS

I

No. 8705/G3/78-1/HD. *Dated, Trivandrum, 28th March, 1978.*

(i)

S. R. O. No. 276/78.—In exercise of the powers conferred by sub-section (1) of section 9 of the Prevention of Food Adulteration Act, 1954 (Central Act 37 of 1954) and in supersession of Notification No. 31396/G3/75/HD/20(i) dated the 14th July, 1975, published in Part I of the Kerala Gazette No. 31 dated the 5th August, 1975, the Government of Kerala hereby appoint Shri K. N. Unnikrishnan Nair, Food Inspector, Peermade Circle in the Department of Health Services to be a Food Inspector for the purposes of the said Act and assign to him the areas within the Peermade Circle comprising the undermentioned Panchayats as the local areas within which he shall exercise his jurisdiction.

Name of Panchayats: Kamakshi, Kattappana, Vandanmettu, Kumily, Vandiperiyar, Kanchiyar, Upputhurai, Elappara, Peermade, Kokkayar, Peruvanthanam, Erattayar, Mundakayam, Parathodu, Kanjirappally, Chirakkadavu, Vazhoor, Vellavoor, Manimala, Erumeli, Mariapuram and Elikulam Panchayat areas.

33/1149/MC.

(ii)

S. R. O. No. 277/78.—In exercise of the powers conferred by sub-section (1) of section 20 of the Prevention of Food Adulteration Act, 1954 (Central Act 37 of 1954) and in supersession of Notification No. 31396/G3/75/HD-20 (ii) dated the 14th July, 1975 published in Part I of the Kerala Gazette No. 31 dated the 5th August, 1975, the Government of Kerala hereby authorise Sri K. N. Unnikrishnan Nair, Food Inspector appointed under sub-section (1) of section 9 of the said Act, to institute prosecutions for offences under the said Act within the local areas in his jurisdiction.

By order of the Governor,

C. P. Ramakrishna Pillai,
Secretary.

Explanatory Note

(This does not form part of the notification but is intended to indicate its general purport).

Shri K. N. Unnikrishnan Nair has been transferred and posted as Food Inspector in the Peermade Circle. It is necessary to appoint him as Food Inspector for the purposes of the Prevention of Food Adulteration Act and to authorise him to institute prosecutions under the Act. Hence the notifications are issued.

II

No. 8705/G3/78-2/HD. *Dated, Trivandrum, 28th March, 1978.*

(i)

S. R. O. No. 278/78.—In exercise of the powers conferred by sub-section (1) of section 9 of the Prevention of Food Adulteration Act, 1954 (Central Act 37 of 1954) and in supersession of Notification No. 31396/G3/75/HD-12(1) dated the 14th July, 1975 published in Part I of the Kerala Gazette No. 31 dated the 5th August, 1975, the Government of Kerala hereby appoint Shri Jacob John, Food Inspector, Chengannur Circle in the Department of Health Services to be a Food Inspector, Chengannur Circle in the Department of Health Services to be a Food Inspector for the purposes of the said Act and assign to him the areas within the Chengannur Circle comprising the undermentioned Panchayats as the local areas within which he shall exercise his jurisdiction.

Name of Panchayats: Chengannur, Mannar, Cheriyanad, Puliyoor, Pandanad, Ala, Budhanoor, Thiruvanvandoor, Venmoney, Kulanada, Mulakuzha, Mezhuveli, Aranmula, Koyipuram and Thottapuzhassery Panchayat areas.

(ii)

S. R. O. No. 279/78.—In exercise of the powers conferred by sub-section (1) of section 20 of the Prevention of Food Adulteration Act, 1954 (Central Act 37 of 1954) and in supersession of Notification No. 31396/G3/75/HD-12 (ii) dated, the 14th July, 1975 published in Part I of the Kerala Gazette No. 31 dated the 5th August, 1975, the Government of Kerala hereby authorise Shri Jacob John, Food Inspector appointed under sub-section (1) of section 9 of the said Act, to institute prosecutions for offences under the said Act within the local areas in his jurisdiction.

By order of the Governor,

C. P. RAMAKRISHNA PILLAI,

Secretary.

Explanatory Note

(This does not form part of the notification but is intended to indicate its general purport).

Shri Jacob John has been transferred and posted as Food Inspector in the Chengannur Circle. It is necessary to appoint him as Food Inspector for the purposes of the Prevention of Food Adulteration Act, and to authorise him to institute prosecutions under the Act. Hence the notifications are issued.

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GOVERNMENT OF KERALA

Local Administration and Social Welfare (C) Department

NOTIFICATION

G.O. MS. No. 66/78/LA&SWD. *Dated, Trivandrum, 31st March 1978.*

S. R. O. No. 280/78.—In exercise of the powers conferred by sub-section (3) of section 13 of the Kerala Panchayats Act, 1960 (32 of 1960), the Government of Kerala hereby extend the term of office of the Presidents and members of Administrative Committees appointed for the Panchayats mentioned in serial number 1 and 2 of the schedule below and of the Special Officer appointed for the Panchayats mentioned in serial number 3 to 5 (both inclusive) of the said schedule for a further period of five months beginning with effect on and from the 1st day of January, 1978 and ending with the 31st day of May, 1978.

SCHEDULE

Sl. No.	*Name of Panchayats*
1	Kottathara
2	Vengappally
3	Mulloorkara
4	Varavoor
5	Panjal

By order of the Governor,

N. GOPALAKRISHNAN NAIR,
Special Secretary.

33/1150/MG

Explanatory Note

(This does not form part of the notification but is intended to indicate its general purport).

In the notification published as G. O. MS. 374/77/LA&SWD dated 31st December, 1977, the Government have extended the term of office of the members of all the Panchayats, 168 Administrative Committees and the Special Officers of 10 Panchayats in the State for a further period of five months from the first day of January, 1978 and ending with the 31st day of May, 1978. In the schedule of the notification II, the names of Kottathara, Vengappally, Mulloorkara, Varavoor and Panjal Panchayats have not been included. This notification is intended to extend the term of the above five Panchayats also upto the 31st day of May, 1978.

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